

Interim Agreement

BETWEEN

THE CITY OF SAN JOSE

and

ASSOCIATION OF LEGAL PROFESSIONALS
(ALP)

VACATION SELLBACK

Tax Counsel has advised the parties that the option to use vacation sellback without an irrevocable election in the prior tax year can create a risk of constructive receipt (i.e., each member of the bargaining unit may be required to pay taxes on the value of the vacation he or she could have sold back whether or not that member participates in vacation sellback). The parties wish to avoid the risk of constructive receipt for members of the Association of Legal Professionals (ALP) bargaining unit. Therefore, the parties agree that no member of the ALP bargaining unit will be permitted to sell back any accrued vacation.

This provision shall expire upon execution of any Agreement between the parties which covers vacation sell back.

FOR THE CITY:

FOR ALP:

Marco Mercado Date
Office of Employee Relations

Vera Todorov Date
Association of Legal Professionals
(ALP)